S.B. Sales Tax Revision Petition No. 121/2006

Assistant Commercial Taxes Officer, Ward-I, Commercial Taxes, Bhiwadi

Versus

M/s. Hi-tech Gears Ltd., Bhiwadi

02.08.2007

HON'BLE DR. JUSTICE VINEET KOTHARI

Mr. Amit Ratnawat on behalf of Mr. R.B. Mathur for the petitioner-Revenue

Heard learned counsel for the petitioner.

This revision petition is covered by the several decisions of this Court, therefore, the same has been disposed of at this stage.

By concurrent findings of two appellate authorities below, it was found in favour of the respondent-assessee that no penalty under Section 78(5) of the R.S.T. Act was imposable upon the respondent-assessee merely because at the time of checking, though the relevant documents like Bill and Bilty were admittedly found with the goods in transit, but declaration form No. ST-18C was not available, which was filed alongwith the reply.

This Court has held in a number of similar cases that no penalty under Section 78(5) of the R.S.T. Act is imposable in the aforesaid circumstances and no question of law arises against concurrent finding of two appellate authorities below.

Accordingly, there is no force in this revision petition as no question of law arises for consideration under Section 86 of the Act. The revision petition is, accordingly, devoid of merit and the same is, therefore, dismissed. A copy of this order be sent to the respondent-assessee.

[**Dr. Vineet Kothari**],**J.**

Pramod
Item No. 21